




Audit and Management Services Business Plan

Fiscal Years: 2016 and 2017
(10/1/2015 through 9/30/2017)

Approved by:


Cathy Jackson, Department Director

Date


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Date

Plan Date: February 8, 2016

Delivering Excellence Every Day



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DEPARTMENT OVERVIEW

Department Mission

The County's Audit and Management Services Department (AMS) performs audits to evaluate and encourage compliance with applicable rules and regulations, identify opportunities to improve performance, and foster accountability.

As part of the General Government strategic area, AMS examines the operations of County government and external companies, contractors, and grantees to ensure public funds are spent appropriately and efficiently. AMS regularly performs audits of high-risk functions and activities, and responds to special audit requests from the Mayor, the Board of County Commissioners, Deputy Mayors, and County Departments. Audits are conducted in accordance with professional auditing standards, which require assessing risks, planning and performing work to achieve desired objectives, and communicating results that are accurate, constructive, timely, and adequately supported.

Table of Organization

<u>FY 15-16</u> FT - 34	<u>AUDIT SERVICES</u>	<u>FY 16-17</u> FT - 34
	<ul style="list-style-type: none"> • Conducts operational, compliance, performance, information technology, and financial audits of County operations and external companies, contractors, and grantees • Performs special examinations and reviews at the request of the Mayor, Board of County Commissioners, and County Departments • Assesses the adequacy of internal controls, appraises resource management, and determines compliance with procedures, contract terms, laws, and regulations • Provides guidance to operating departments in selecting external auditors, establishing internal controls, and other audit-related matters • Furnishes staff support to law enforcement agencies and external auditors of the County 	
<u>FY 15-16</u> FT - 3	<u>ADMINISTRATIVE SUPPORT SERVICES</u>	<u>FY 16-17</u> FT - 3
	<ul style="list-style-type: none"> • Provides departmental support primarily in the areas of budget preparation and fiscal management, procurement, personnel administration, audit report processing, inventory/file management, and information technology assistance 	

Strategic Alignment Summary

- **GG4 – Effective Management Practices**
 - GG4-1 – Provide Sound Financial and Risk Management – Continue to conduct audits of County Departments, external entities doing business with the County, and grantees to assure sound asset management and financial investments. Provide audit recommendations that improve internal controls through enhanced procedures, training, and technology.

Departmental Business Plan and Outlook
Department Name: Audit and Management Services
FY2015-16 & FY2016-17

- Approximately 52% of the AMS Budget is funded by Proprietary Departments. As such, our audit efforts are directed accordingly: WASD (11%), Aviation (11%), Transit (6%), PWWM (6%), OCITT (5%), Seaport (4%), and Others (9%). The remaining audit effort is dedicated to non-proprietary departments using a risk-based approach. Our goal is to complete operational, performance, and compliance audits that will have a high impact on improving internal controls and operational efficiencies, as well as monitoring ongoing compliance. Albeit difficult to achieve with limited resources, we strive to perform at least one audit for every department with a medium-to-high risk rating at least once every other year.
 - Follow-up audits are also performed to assure significant findings are appropriately and timely addressed.
- **GG5 - Goods, Services, and Assets that Support County Operations**
- GG5-3 – Utilize Assets Efficiently – Provide audit recommendations that promote more efficient and effective operations.
- **GG-7 – Free, Fair, and Accessible Elections**
- GG7-2 – Maintain the Integrity and Availability of Election Results and Other Public Records – Continue to observe County election processes to help ensure the integrity of results, which is especially important during this upcoming election cycle.

Our Customers

AMS responds to special audit requests from the Mayor, the Board of County Commissioners, Deputy Mayors, and County Departments. Our ultimate customers are the citizens of Miami-Dade County, who rely on AMS to identify opportunities to improve performance and foster accountability in County government.

KEY ISSUES

Critical to AMS attaining its mission is the ability to attract, develop, and retain qualified professionals. Staffing reductions impede the ability to respond to special audit requests and to complete planned audits. The perceived threat of staffing reductions also affects the Department's ability to recruit and retain high-quality staff.

Best practices and standard-setting organizations, including the Committee of Sponsoring Organizations (COSO) of the Treadway Commission state that "internal auditors play a key role in evaluating the effectiveness of – and recommending improvements to – enterprise risk management." As such, it is essential that County resources be allocated to provide sufficient AMS staffing for risk management and control purposes. The majority of Staff are assigned to Proprietary Departments that have agreed to reimburse AMS for audit services, leaving fewer Staff to address County-wide concerns.



PRIORITY INITIATIVES

- Reinstatement Staff Positions
 - Restore staffing to historical levels to appropriately address County control risks.
 - Invest in sufficient AMS staffing to enhance County efficiency and identify waste.
- Staff Development and Certification
 - Allocate time and funding for 40 hours of annual staff training.
 - Motivate staff to obtain additional certifications that will enhance their contribution to Department objectives.
- Monitor Corrective Actions and Communicate Audit Results Timely
 - Acquire electronic workpaper software to streamline the documentation process and enable AMS to communicate results in a timelier manner.
- Complete Operations Manual
 - Allocate time to complete the manual in order to enhance Department quality control.
- Meet Budget Targets and Sound Asset Management
 - Obtain approval of electronic workpaper software expense during the budget process.
- Engage Staff in Business Plan Implementation
 - Hold quarterly meetings to inform staff of priority initiatives and motivate performance.

FUTURE OUTLOOK

In order to meet County-wide needs for increased efficiencies and better accountability, AMS proposes the following actions for the next three-to-five years.

- Increase staffing to enhance AMS' ability to address significant audit and control risks throughout the County.
- Increase number of staff that are Certified Public Accountants, Certified Internal Auditors, Certified Information Systems Auditors, and Certified Fraud Examiners.
 - Acquire advanced technology tools to improve audit efficiency and effectiveness.